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IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

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KAREN SHIELDS,

Plaintiff,

v.

INTERNAL REVENUE SERVICE,

Defendant.

**ORDER ADOPTING REPORT AND  
RECOMMENDATION**

Case No. 2:16-cv-554-CW-BCW

Judge Clark Waddoups

Magistrate Judge Brooke C. Wells

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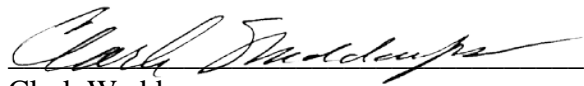
This case was assigned to United States District Court Judge Clark Waddoups, who then referred it to United States Magistrate Brooke C. Wells pursuant to 28 U.S.C. § 636(b)(1)(B). (*See* Dkt. No. 15.) On June 9, 2016, Defendant removed Plaintiff Karen Shields' Complaint from the Third District Court for Salt Lake County to this court. (Dkt. No. 2.) Ms. Shields' Complaint alleges "trespass" by the Internal Revenue Service (IRS) for "administering my property without any rights." (Dkt. No. 2-1.) Ms. Shields asserts that the IRS has seized her property without her consent and demands the IRS return her property "immediately." (*Id.* at 11.) The United States moved to dismiss this case under Federal Rules of Civil Procedure 12(b)(1) and 12(b)(6). (Dkt. No. 8.)

On October 27, 2016, Judge Wells issued a Report and Recommendation, which recommends the court grant the United States' motion because the court lacks jurisdiction over the case. (Dkt. No. 18.) Ms. Shields filed an Objection to the Report and Recommendation. (Dkt. No. 19.) The Objection does not respond to the substance of the Report and Recommendation or to the United States' arguments for dismissal, but asserts that Ms. Shields has established jurisdiction under common law "by filing a claim." (*Id.*)

Upon reviewing the record *de novo*, and construing Ms. Shields' *pro se* filings liberally, the court agrees that it lacks subject matter jurisdiction over this case. Accordingly, the court APPROVES AND ADOPTS Judge Well's Report and Recommendation, (Dkt. No. 18), in its entirety and DISMISSES Ms. Shields' Complaint with prejudice.

SO ORDERED this 3rd day of January, 2016.

BY THE COURT:

A handwritten signature in cursive script, reading "Clark Waddoups", written in black ink over a horizontal line.

Clark Waddoups  
United States District Judge